

IN THE UNITED STATES DISTRICT COURT
FOR THE DISTRICT OF COLUMBIA

Adam Steele, Brittany Montrois, and Joseph
Henchman, on behalf of themselves and all others
similarly situated,

Plaintiffs,

v.

United States of America,

Defendant.

Case No. 14-cv-01523-RCL

Stipulation Regarding Post-2019 PTIN Fees

1. Plaintiffs are currently challenging the amount of the PTIN user fees charged by the Internal Revenue Service for the period 2010 to 2017 (the “2010-17 Claim”). Amended Class Action Complaint ¶¶46-50 [ECF 41].

2. The plaintiffs and the United States agree and stipulate that this litigation will also encompass claims relating to the amount of the PTIN user fees charged by the Internal Revenue Service (“IRS”) during 2020 and for each year thereafter during the pendency of this case (the “Post-2019 Claim”).

3. The parties agree that they will first seek adjudication and a partial final judgment – by way of summary judgment, trial, appeal, and/or settlement – of the disputes relating to the 2010-17 Claim (the “Initial Adjudication”). The parties further agree to utilize, to the fullest extent possible, the outcome of the Initial Adjudication to resolve disputes relating to the Post-2019 Claim. Specifically, the parties agree that the Court’s methodology for determining

allowable PTIN user fees in the Initial Adjudication (including the types of costs allowed and any limit on those costs) shall be utilized in adjudicating the Post-2019 Claim.

4. The parties agree that plaintiffs will not undertake discovery relating to the Post-2019 Claim prior to the Initial Adjudication. The parties recognize that information regarding the current operations of the Internal Revenue Service's Return Preparer Office may be relevant to understanding the period 2010-2017. The parties further agree that the plaintiffs may take such discovery as may be necessary to pursue claims relating to the Post-2019 Claim following the Initial Adjudication. The parties also agree that should the Court need to adjudicate the Post-2019 Claim (by way of summary judgment, trial and/or appeal), the Initial Adjudication will be law of the case and binding on the parties as to the calculation of the post-2019 PTIN user fees.

5. The parties recognize that there are individuals who obtained their initial PTINs after July 10, 2017 and are not members of the existing class because they first received a PTIN after the date supplemental notice was provided to the class. ECF 97. The United States agrees that these individuals may become members of the class and further agrees to provide plaintiffs with a list of such individuals (with relevant contact information) so that these individuals can be provided the opportunity to become a member of the class, subject to the same notice and opt-out rights as existing class members. The United States agrees to provide updated lists of new PTIN holders (with relevant contact information) at the end of each Fiscal Year commencing for Fiscal Year 2020. These individuals will also be provided the same opportunity to become members of the class.

6. The parties agree that, through this litigation, they will attempt to resolve, to the fullest extent possible, any disputes which might arise relating to the amount of the PTIN user

fees to be charged by the IRS for the years following those resolved by the litigation. The parties agree to work in good faith to utilize the Initial Adjudication, and any adjudication of the Post-2019 Claim, to enter into an agreement (subject to approval by the Court) addressing prospectively the activities that may comprise the amount of PTIN user fees that may be charged by the IRS after conclusion of the litigation. To the extent the parties are unable to agree, in whole or in part, the parties expressly reserve all rights they may have to argue to the Court in favor or against prospective relief.

7. The parties agree that they will work in good faith to execute such documents, make such filings, and exchange such information as may be necessary to effectuate the terms of this Stipulation.

Dated: November 13, 2020

Respectfully submitted,

/s/ William H. Narwold

MOTLEY RICE LLC
William H. Narwold
bnarwold@motleyrice.com
DC Bar No. 502352
One Corporate Center
20 Church Street, 17th Floor
Hartford, CT 06103
Telephone: (860) 882-1676
Facsimile: (860) 882-1682

MOTLEY RICE LLC

Meghan S.B. Oliver
moliver@motleyrice.com
28 Bridgeside Boulevard
Mount Pleasant, SC 29464
Telephone: (843) 216-9000
Facsimile: (843) 216-9450

GUPTA WESSLER PLLC

Deepak Gupta
deepak@guptawessler.com
Jonathan E. Taylor
jon@guptawessler.com
1735 20th Street, NW
Washington, DC 20009
Telephone: (202) 888-1741
Facsimile: (202) 888-7792

CAPLIN & DRYSDALE, CHARTERED

Christopher S. Rizek
crizek@capdale.com
One Thomas Circle, NW, Suite 1100
Washington, DC 20005
Telephone: (202) 862-8852
Facsimile: (202) 429-3301

LAW OFFICE OF ALLEN BUCKLEY LLC

Allen Buckley
ab@allenbuckleylaw.com
2727 Paces Ferry Road, Suite 750
Atlanta, GA 30339
Telephone: (678) 981-4689
Facsimile: (678) 981-4689

*Counsel for Plaintiffs Adam Steele, Brittany
Montrois, Joseph Henchman, and the Class*

/s/ Christopher J. Williamson

U.S. DEPT OF JUSTICE, TAX DIVISION

Christopher J. Williamson

Christopher.J.Williamson@usdoj.gov

Joseph E. Hunsader

Joseph.E.Hunsader@usdoj.gov

Stephanie A. Sasarak

Stephanie.A.Sasarak@usdoj.gov

Emily K. Miller

Emily.K.Miller@usdoj.gov

Trial Attorneys

Post Office Box 227

Ben Franklin Station

Washington, DC 20044

Telephone: (202) 307-2250

Facsimile: (202) 514-6866

Attorneys for Defendant United States of America

CERTIFICATE OF SERVICE

I hereby certify that on November 13, 2020, I electronically filed this Stipulation Regarding Post-2019 PTIN Fees through this Court's CM/ECF system. I understand that notice of this filing will be sent to all parties by operation of the Court's electronic filing system.

/s/ William H. Narwold

William H. Narwold